Annual Index

1976

Each article appearing in TAXES during 1976 is indexed below according to title and author (or authors). In addition, most of the articles have been listed under an appropriate general subject heading and Code sections.

A

Abbin, Byrle M., Robert H. Daskal and David K. Carlson—Robin Hood Rides Again—Estate Planners Beware of 1976 Tax Reform Act. Nov., p. 732.

Accounting procedures
Inventory problems today. Dec., p. 836.

Accumulated Earnings Tax Can Be Avoided, The. Aug., p. 497.

Administration expenses under Sec. 2053(a)(2) ...July, p. 429.

Administrative Assault upon the Real Estate Tax Shelter, The. Aug., p. 505.

Advertising Regulations
The new Regulations and their application to exempt organizations. Apr., p. 196.

Amend or Perish. Dec., p. 942.

American Estate Tax, The—Some Observations on a Death Penalty. Aug., p. 485.

Aronson, Alan A. and Benjamin M. Becker—The New Pension Reform Act—What Now? Plan or No Plan. Jan., p. 36.

Assignment of Income and Tax Benefit Principles in Corporate Liquidations. Dec., p. 902.

Aurbach, Phil—Tips Given to Nevada Casino Dealers by Casino Patrons Are Nontaxable Gifts, Not Income—*Olk v. United States*. June, p. 381.

B

Back pay awards...June, p. 332.

Baker, C. Richard—A New Look at Subpart F. Sept., p. 572.

Bandy, Dale and Clyde Hardman—The Special Enrollment Examination: Who, What, Why, When and Where? Aug., p. 478.

Banks, Warren E. and James A. Due—Joint Realty and the Gift Tax Election. Apr., p. 250.

Bardahl formula...July, p. 404.

Becker, Benjamin M. and Alan A. Aronson—The New Pension Reform Act—What Now? Plan or No Plan. Jan., p. 36.

Blum, Walter J.
Contemporary Canons of Taxation. May, p. 277.
Importance of Form in the Taxation of Corporate Transactions, The. Oct., p. 613.

Bogardt, Robert J.—Tax Planning for Savings Banks in a Softening Mortgage Market. Oct., p. 622.

Braitman, Howard L.—Do *Miller* and *Meyer* Suggest a Solution for the "Crossover Point"? Mar., p. 168.

Brighton, G. D.—Tax on Virtue. Jan., p. 51.

Brode, George, Jr.—Tax Shelter Problem Areas—Potential Depreciation Recapture on Death of a Partner, Phantom Gain, and the Defective Trust Gambit. May, p. 306.

Broden, Barry C.—Life Insurance in Divorce Situations. Aug., p. 512.

Buell, E. Rick II and Hart H. Spiegel—New York City Notes—Are Taxpayers Who Did Not Exchange Notes for Big MAC Bonds Entitled to Loss Deduction? Aug., p. 468.

Business expenditures
Is "reasonable" enough? Oct., p. 642.

C

Call options by nonresidents...Feb., p. 100.

Canadian Taxation: U. S. Employees and Professionals Performing Services in Canada. May, p. 280.

Carlson, David K., Byrle M. Abbin and Robert H. Daskal—Robin Hood Rides Again—Estate Planners Beware of 1976 Tax Reform Act. Nov., p. 732.

Charitable contributions
Thoughtful Tax Advisor. Sept., p. 594.

Child care expenses
Fulfilling of legal support obligations. July, p. 438.

Child Care Expenses: A Proposal for a More Equitable and Efficient Tax Treatment. June, p. 345.

Compliance Costs of the Value-Added Tax. June, p. 369.

Contemporary Canons of Taxation. May, p. 277.

Conway, Charles D.—Tax Court's *Mead* Decision Adds New Zip to Tired *Bardahl*. July, p. 404.

Corporate changes
Corporation v. partnership status. Mar., p. 132.
Debt v. equity financing. Feb., p. 110.
F reorganization. Apr., p. 231.
Importance of form. Oct., p. 613.

Corporate liquidation
Recapture of prior deductions and application of the assignment of income doctrine. Dec., p. 902.
Rigged answers to troublesome liquidation plan questions. May, p. 260.

Corporate organizations and reorganizations
Recent developments. Dec., p. 876.
Sec. 305. Dec., p. 888.

Corporate tax rates
Impact of inflation. Sept., p. 580.

Corporation v. partnership status...Mar., p. 132.

Costello, James R., Jr. and Lawrence Klepetko—Waiver of the Donor's Lifetime Specific Exemption for Gifts in Contemplation of Death. Sept., p. 549.

Annual Index

1976

Each article appearing in TAXES during 1976 is indexed below according to title and author (or authors). In addition, most of the articles have been listed under an appropriate general subject heading and Code sections.

A

Abbin, Byrle M., Robert H. Daskal and David K. Carlson—Robin Hood Rides Again—Estate Planners Beware of 1976 Tax Reform Act. Nov., p. 732.

Accounting procedures
Inventory problems today. Dec., p. 836.

Accumulated Earnings Tax Can Be Avoided, The. Aug., p. 497.

Administration expenses under Sec. 2053(a)(2) ...July, p. 429.

Administrative Assault upon the Real Estate Tax Shelter, The. Aug., p. 505.

Advertising Regulations
The new Regulations and their application to exempt organizations. Apr., p. 196.

Amend or Perish. Dec., p. 942.

American Estate Tax, The—Some Observations on a Death Penalty. Aug., p. 485.

Aronson, Alan A. and Benjamin M. Becker—The New Pension Reform Act—What Now? Plan or No Plan. Jan., p. 36.

Assignment of Income and Tax Benefit Principles in Corporate Liquidations. Dec., p. 902.

Aurbach, Phil—Tips Given to Nevada Casino Dealers by Casino Patrons Are Nontaxable Gifts, Not Income—*Olk v. United States*. June, p. 381.

B

Back pay awards...June, p. 332.

Baker, C. Richard—A New Look at Subpart F. Sept., p. 572.

Bandy, Dale and Clyde Hardman—The Special Enrollment Examination: Who, What, Why, When and Where? Aug., p. 478.

Banks, Warren E. and James A. Due—Joint Realty and the Gift Tax Election. Apr., p. 250.

Bardahl formula...July, p. 404.

Becker, Benjamin M. and Alan A. Aronson—The New Pension Reform Act—What Now? Plan or No Plan. Jan., p. 36.

Blum, Walter J.
Contemporary Canons of Taxation. May, p. 277.
Importance of Form in the Taxation of Corporate Transactions, The. Oct., p. 613.

Bogardt, Robert J.—Tax Planning for Savings Banks in a Softening Mortgage Market. Oct., p. 622.

Braitman, Howard L.—Do *Miller* and *Meyer* Suggest a Solution for the "Crossover Point"? Mar., p. 168.

Brighton, G. D.—Tax on Virtue. Jan., p. 51.

Brode, George, Jr.—Tax Shelter Problem Areas—Potential Depreciation Recapture on Death of a Partner, Phantom Gain, and the Defective Trust Gambit. May, p. 306.

Broden, Barry C.—Life Insurance in Divorce Situations. Aug., p. 512.

Buell, E. Rick II and Hart H. Spiegel—New York City Notes—Are Taxpayers Who Did Not Exchange Notes for Big MAC Bonds Entitled to Loss Deduction? Aug., p. 468.

Business expenditures
Is "reasonable" enough? Oct., p. 642.

C

Call options by nonresidents...Feb., p. 100.

Canadian Taxation: U. S. Employees and Professionals Performing Services in Canada. May, p. 280.

Carlson, David K., Byrle M. Abbin and Robert H. Daskal—Robin Hood Rides Again—Estate Planners Beware of 1976 Tax Reform Act. Nov., p. 732.

Charitable contributions
Thoughtful Tax Advisor. Sept., p. 594.

Child care expenses
Fulfilling of legal support obligations. July, p. 438.

Child Care Expenses: A Proposal for a More Equitable and Efficient Tax Treatment. June, p. 345.

Compliance Costs of the Value-Added Tax. June, p. 369.

Contemporary Canons of Taxation. May, p. 277.

Conway, Charles D.—Tax Court's *Mead* Decision Adds New Zip to Tired *Bardahl*. July, p. 404.

Corporate changes
Corporation v. partnership status. Mar., p. 132.
Debt v. equity financing. Feb., p. 110.
F reorganization. Apr., p. 231.
Importance of form. Oct., p. 613.

Corporate liquidation
Recapture of prior deductions and application of the assignment of income doctrine. Dec., p. 902.
Rigged answers to troublesome liquidation plan questions. May, p. 260.

Corporate organizations and reorganizations
Recent developments. Dec., p. 876.
Sec. 305. Dec., p. 888.

Corporate tax rates
Impact of inflation. Sept., p. 580.

Corporation v. partnership status...Mar., p. 132.

Costello, James R., Jr. and Lawrence Klepetko—Waiver of the Donor's Lifetime Specific Exemption for Gifts in Contemplation of Death. Sept., p. 549.

Crumbley, D. Larry—Journey into the Never-Never Land of Incomplete Gifts. Feb., p. 87.

Current Appellate Cases Create Conflict in Deductibility of Selling Costs as Administration Expenses Under Sec. 2053(a)(2). July, p. 429.

D

Dan, Merwyn E.—Inventory Problems Today. Dec., p. 836.

Daskal, Robert H., Byrle M. Abbin and David K. Carlson—Robin Hood Rides Again—Estate Planners Beware of 1976 Tax Reform Act. Nov., p. 732.

Davies, Jonathan J.—The Administrative Assault upon the Real Estate Tax Shelter. Aug., p. 505.

Davison, Dale L. and Carl Messere—Goodwill or Covenants Not to Compete? Mar., p. 161.

Debt v. equity financing...Feb., p. 110.

Deductibility of Moving Expenses for the Expatriate American. Oct., p. 654.

Deductions for Home Office: Current Proposals and Recommendations. Aug., p. 517.

Deferred income plans
ESOPs. Feb., p. 68.

Deferred payment sales of property...July, p. 410.

Developments in Corporate Organizations and Reorganizations—Including a New Look for Sec. 382. Dec., p. 876.

Discounts for Lack of Marketability for Closely Held Business Interests. Sept., p. 562.

Disposing of corporate subsidiaries
Members of consolidated groups. Dec., p. 925.
Pros and cons of incorporation prior to disposition. Dec., p. 933.

Ditkoff, James H.—The IRS Proposes New Regulations to Reform the Prodigal ESOP. Oct., p. 630.

Dividend tax credit...Jan., p. 17.

Divorce and taxes
Life insurance in divorce situations. Aug. p. 512.

Divorce, Tax-Style. Oct., p. 608.

Do *Miller* and *Meyer* Suggest a Solution for the "Crossover Point"? Mar., p. 168.

Does a Dividend Tax Credit Work? Jan., p. 17.

Dorgan, Byron L.—The American Estate Tax—Some Observations on a Death Penalty. Aug., p. 485.

Due, James A. and Warren E. Banks—Joint Realty and the Gift Tax Election. Apr., p. 250.

E

Economic Analysis of Tax Sheltered Investments. Dec., p. 806.

Employee Retirement Income Security Act of 1974
Amending pre-ERISA plans. Dec., p. 942.
Liabilities of fiduciaries. Dec., p. 961.
New Regulations. Oct., p. 630.
Plan or no plan. Jan., p. 36.
Plan terminations and mergers. Dec., p. 971.
Thoughtful Tax Advisor. Oct., p. 602.

ESOPs
Opportunities, problems and alternatives. Feb., p. 68.
New Regulations. Oct., p. 630.

Estate Planning for the Tax Shelter Investor. Apr., p. 217.

Estate tax planning
Contemporary canons of taxation. May, p. 277.
Defective trust gambit. Nov., p. 686.
F reorganization. Apr., p. 231.
Federal estate and gift tax revision. Apr., p. 205.
Incomplete gifts. Feb., p. 87.
Life insurance in divorce situations. Aug., p. 512.
Marital deduction and a private annuity. Jan., p. 54.
New accumulation trust rules. Nov., p. 676.
Some observations on the death penalty. Aug., p. 485.
Tax Reform Act of 1976. Nov., p. 732.
Tax shelter investor. Apr., p. 217.
Waiver of the donor's lifetime specific exemption. Sept., p. 549.

Exempt status
New Regulations and their application to exempt organizations. Apr., p. 196.
Social clubs. Jan., p. 4.

F

F Reorganization, The—Another Opportunity for Tax Planning. Apr., p. 231.

Feld, Alan L.—Divorce, Tax-Style. Oct., p. 608.

Fiduciary Responsibility Under ERISA. Dec., p. 961.

Financing corporate expansion
Debt v. equity financing. Feb., p. 110.

Flannery, Harry A.—The "Sprinkler Trust" and Its Inherent Federal Income Tax Problems: Fulfilling of Legal Support Obligations. July, p. 438.

Foreign corporations
Subpart F. Sept., p. 572.

Foreign taxation
Bona fide insurance companies. Nov., p. 779.
Canadian Taxation: U. S. employees and professionals performing services in Canada. May, p. 280.
Does a dividend tax credit work? Jan., p. 17.
Income resulting from the writing of call options by nonresidents. Feb., p. 100.

Freedom of Information Act
IRS audits. Dec., p. 846.

From the Thoughtful Tax Advisor. July, p. 456; Sept., p. 594; Oct., p. 602; Nov., p. 779.

G

Gift tax
Estate planning for the tax shelter investor. Apr., p. 217.
Federal estate and gift tax revision. Apr., p. 205.
Incomplete gifts. Feb., p. 87.
Joint realty and the gift tax election. Apr., p. 250.
New accumulation trust rules. Nov., p. 676.
Non-interest bearing loans. Oct., p. 635.
Tax Reform Act of 1976. Nov., p. 732.
Waiver of the donor's lifetime specific exemption for gifts in contemplation of death. Sept., p. 459.

Gift Tax Analysis of Non-Interest Bearing Loans. Oct., p. 635.

Goodwill or Covenants Not to Compete? Mar., p. 161.

Grogan, Jon M.—Fiduciary Responsibility Under ERISA. Dec., p. 961.

H

Hardman, Clyde and Dale Bandy—The Special Enrollment Examination: Who, What, Why, When and Where? Aug., p. 478.

Hardy, David J.—How to Avoid a Sour Disposition, Dec., p. 925.

Harmelink, Philip J. and Nancy E. Shurtz—Deductions for Home Office: Current Proposals and Recommendations. Aug., p. 517.

Harnack, Don S. and Clinton A. Krislov—Impact of Code Secs. 6301, 6110 and 7609 upon IRS Audits. Dec., p. 846.

Harris, Steven M.—Recognizing Personal Holding Company Income: Sec. 543(a). Oct., p. 646.

Heilbronner, Edward and Norman S. Weider—Estate Planning for the Tax Shelter Investor. Apr., p. 217.

Hickman, Frederic W.—Tax Aspects of "Sensitive Payments." Dec., p. 865.

Historical Discrimination of the Federal Income Tax Rates, The. July, p. 445.

Hoffman, Thomas E. and Jerome S. Horvitz—New Tax Developments in the Syndication of Sports Franchises. Mar., p. 175.

Home Office Deduction in the Aftermath of *Bodzin*. Nov., p. 771.

Home office deductions
Current proposals and recommendations. Aug., p. 517.

Honest Variations in Tax Returns. Feb., p. 82.

Hooton, Steve R.—Gift Tax Analysis of Non-Interest Bearing Loans. Oct., p. 635.

Horvitz, Jerome S. and Thomas E. Hoffman—New Tax Developments in the Syndication of Sports Franchises. Mar., p. 175.

How to Avoid a Sour Disposition. Dec., p. 925.

I

Impact of Code Secs. 6301, 6110, and 7609 upon IRS Audits.—Dec., p. 846.

Importance of Form in the Taxation of Corporate Transactions, The. Oct., p. 613.

Income classification of tips...June, p. 381.

Income tax rates
Historical discrimination. July, p. 445.
Inflation's impact on corporate tax rates. Sept., p. 580.
New structure for tax computation. July, p. 419.

Income Tax System Needs a New Motor, Not Just an Overhaul. July, p. 419.

Individual retirement accounts...Feb., p. 68.

Inflation's Impact on Corporate Tax Rates. Sept., p. 580.

Internal Revenue Service
Impact of Code Secs. 6301, 6110 and 7609 upon IRS audits, Dec., p. 846.
Special enrollment examination. Aug., p. 478.
Tax reform. Dec., p. 801.
Variations in tax returns. Feb., p. 82.

Interplay of Section 83 and Section 305, The. Apr., p. 235.

IRS Proposes New Regulations to Reform the Prodigal ESOP, The. Oct., p. 630.

IRS Ship of State Tacks to a New Wind from the Courts Under Section 1031, The: Rev. Ruls. 75-291 and 75-292 Reviewed. Feb., p. 94.

Inventory Problems Today. Dec., p. 836.

Is "Reasonable" Enough? The *McCandless* Doctrine. Oct., p. 642.

J

Jensen, Herbert L.
Historical Discrimination of the Federal Income Tax Rates, The. July, p. 445.
Home Office Deduction in the Aftermath of *Bodzin*, The. Nov., p. 771.

Jensen, Herbert L. and Robert W. Wyndelts—The IRS Ship of State Tacks to a New Wind from the Courts Under Section 1031: Rev. Ruls. 75-291 and 75-292 Reviewed. Feb., p. 94.

Joint Realty and the Gift Tax Election. Apr., p. 250.

Journey into the Never-Never Land of Incomplete Gifts. Feb., p. 87.

K

Kanter, Burton W.—Supplementary Comment on the "Defective Trust Gambit." Nov., p. 686.

Kimball, Thomas F.—Market Risk v. Tax Savings. Sept., p. 587.

Klepetko, Lawrence and James R. Costello, Jr.—Waiver of the Donor's Lifetime Specific Exemption for Gifts in Contemplation of Death. Sept., p. 549.

Kovey, Mark H.—Rigged Answers to Troublesome Liquidation Plan Questions. May, p. 260.

Kramer, Jack L.—Deductibility of Moving Expenses for the Expatriate American. Oct., p. 654.

Krane, Howard G.—Economic Analysis of Tax Sheltered Investments. Dec., p. 806.

Krauthamer, Nina—The Taxability of Title VII "Back Pay" Awards. June, p. 332.

Krislov, Clinton A. and Don S. Harnack—Impact of Code Secs. 6301, 6110 and 7609 upon IRS Audits. Dec., p. 846.

L

Larger Bore Canons of Taxation for Federal Estate and Gift Tax Revision. Apr., p. 205.

Larson case...Mar., p. 132.

Lawrence, David R.—The F Reorganization—Another Opportunity for Tax Planning. Apr., p. 231.

Legal support obligations income tax consequences...July, p. 438.

Libin, Jerome B.—Developments in Corporate Organizations and Reorganizations—Including a New Look for Sec. 382. Dec., p. 876.

Life Insurance in Divorce Situations. Aug., p. 512.

Limited partnerships
Estate planning for the tax shelter investor. Apr., p. 217.

Limited Partnerships with a Sole Corporate General Partner: The Impact of *Larson* and *Zuckman*. Mar., p. 132.

Livsey, Robert C.—Limited Partnerships with a Sole Corporate General Partner: The Impact of *Larson* and *Zuckman*. Mar., p. 132.

Loss deduction
New York City notes—are taxpayers who did not exchange notes for big MAC bonds entitled to loss deduction? Aug., p. 468.

M

Maher, J. Michael—Discounts for Lack of Marketability for Closely Held Business Interests. Sept., p. 562.

Marital Deduction and a Private Annuity, The. Jan., p. 54.

Market Risk v. Tax Savings. Sept., p. 587.

Married v. nonmarried income tax rate discrimination...July, p. 445.

Martin, Steve and James H. McLean—Is "Reasonable" Enough? The *McCandless* Doctrine. Oct., p. 642.

McGee, Robert W.—Tax Impact of Debt v. Equity Financing. Feb., p. 110.

McLean, James H. and Mark P. Noftsinger.—The Accumulated Earnings Tax Can Be Avoided. Aug., p. 497.

McLean, James H. and Steve Martin—Is "Reasonable" Enough? The *McCandless* Doctrine. Oct., p. 642.

Merz, C. M.—Honest Variations in Tax Returns. Feb., p. 82.

Messere, Carl and Dale L. Davison—Goodwill or Covenants Not to Compete? Mar., p. 161.

Metamorphosis of the Nonqualified Stock Option Under the Tax Reform Act of 1976, The—The Strange Case of the Disappearing Loophole. Nov., p. 761.

Minor, Matt G.—Tax Problems in Disposing of Divisions and Branches. Dec., p. 933.

Moffett, J. Denny—The Problems of Section 501(c)(7) Organizations. Jan., p. 4.

Morrison, William L.—Assignment of Income and Tax Benefit Principles in Corporate Liquidations. Dec., p. 902.

Moving expenses
Expatriate American. Oct., p. 654.

Multiple Corporations: The Impact of *Fairfax Auto Parts of Northern Virginia, Inc.* Aug., p. 489.

N

New Accumulation Trust Rules of The Tax Reform Act of 1976, The. Nov., p. 676.

New Advertising Regulations and Their Application to Exempt Organizations, The. Apr., p. 196.

New Look at Subpart F, A. Sept., p. 572.

New Pension Reform Act, The—What Now? Plan or No Plan. Jan., p. 36.

New Tax Developments in the Syndication of Sports Franchises. Mar., p. 175.

New York City Notes—Are Taxpayers Who Did Not Exchange Notes for Big MAC Bonds Entitled to Loss Deduction? Aug., p. 468.

Noftsinger, Mark P. and James H. McLean—The Accumulated Earnings Tax Can Be Avoided. Aug., p. 497.

O

Objective Look at ESOPs, An—Opportunities, Problems and Alternatives. Feb., p. 68.

Option contracts by nonresidents...Feb., p. 100.

P

Parisse, Alan J. and Stephen E. Roulac—Tax Reform for Realty Depreciation: For Better or Worse. Sept., p. 532.

Parker, James E.—Inflation's Impact on Corporate Tax Rates. Sept., p. 580.

Parker, Seth K.—Compliance Costs of the Value-Added Tax. June, p. 369.

Partnership as an "Entity," The: Implications of *Basye*. Mar., p. 143.

Partnership taxation
Entity-aggregate conflict. Mar., p. 143.
Estate planning for the tax shelter investor. Apr., p. 217.
Exchange of limited partnership interests. Mar., p. 168.
Limited partnerships with a sole corporate general partner. Mar., p. 132.
Potential depreciation recapture on death of a partner. May, p. 306.
Solution for the "cross over point." Mar., p. 168.
Special and retroactive allocations of losses. June, p. 353.
Tax-exempt organizations and limited partnerships. June, p. 339.

Partnership Taxation: Special and Retroactive Allocations of Losses Are Still with Us—Are Their Days Numbered? June, p. 353.

Pedrick, Willard H.—Larger Bore Canons of Taxation for Federal Estate and Gift Tax Revision. Apr., p. 205.

Penalty tax on unreasonable retention of earnings...Aug., p. 497.

Pension and profit-sharing plans
Amending pre-ERISA plans. Dec., p. 942.
ESOPs. Feb., p. 68.
Fiduciary responsibility under ERISA. Dec., p. 961.
Plan terminations and mergers. Dec., p. 971.

Pension Reform Act
Business aspects of qualified employee plans. Jan., p. 36.
ESOPs. Feb., p. 68.

Personal holding company income...Oct., p. 646.

Pineo, Paul and Max T. Stoner—Tax-Exempt Organizations and Limited Partnerships. June, p. 339.

Plan Terminations and Mergers. Dec., p. 971.

Pomeroy, Harlan—The Metamorphosis of the Nonqualified Stock Option Under the Tax Reform Act of 1976—The Strange Case of the Disappearing Loophole. Nov., p. 761.

Private annuity-marital deduction plan...Jan., p. 54.

Problems of Section 501(c)(7) Organizations, The. Jan., p. 4.

Profit investment
Market risk v. tax savings. Sept., p. 587.

Proposed Regulations Narrow Statutory Exemptions for Cemeteries. July, p. 396.

Pusey, Michael—The Partnership as an "Entity"; Implications of *Basye*. Mar., p. 143.

Pye, Malcolm L.—From the Thoughtful Tax Advisor. Sept., p. 594.

R

Rapkin, Norman L.—*Canadian Taxation:* U. S. Employees and Professionals Performing Services in Canada. May, p. 280.

Real estate
Administrative assault upon the real estate tax shelter. Aug., p. 505.
Tax reform for depreciation. Sept., p. 532.

Recognizing Personal Holding Company Income: Sec. 543(a). Oct., p. 646.

Reform guides
Contemporary canons of taxation. May, p. 277.

Retirement planning
ESOPs. Feb., p. 68.
New Pension Reform Act. Jan., p. 36.

Rice, John S.—Amend or Perish. Dec., p. 942.

Rigged Answers to Troublesome Liquidation Plan Questions. May, p. 260.

Robin Hood Rides Again—Estate Planners Beware of 1976 Tax Reform Act. Nov., p. 732.

Rose, William S., Jr.—*Warren Jones Co.:* The Ninth Circuit Distills the Legal Quagmire of Code Sec. 1001(b). July, p. 410.

Roulac, Stephen E. and Alan J. Parisse—Tax Reform for Realty Depreciation: For Better or Worse. Sept., p. 532.

S

Saggese, Anthony J., Jr.—From the Thoughtful Tax Advisor. Nov., p. 779.

Savage, Michael D.—From the Thoughtful Tax Advisor. Oct., p. 602.

Savings banks tax planning
Softening mortgage market. Oct., p. 622.

Schaumburg, Donald B.—An Objective Look at ESOPs—Opportunities, Problems and Alternatives. Feb., p. 68.

Section 71...Aug., p. 512.
Section 83...Apr., p. 235.
Section 183...Mar., p. 143.
Section 217...Oct., p. 654.
Section 265...Mar., p. 143.
Section 305...Apr., p. 235; Dec., p. 888.
Section 337...May, p. 260; Dec., p. 902.
Section 382...Dec., p. 876.
Section 446(b)...Mar., p. 143.
Section 501...Jan., p. 4; June, p. 339; July, p. 396.
Section 512...Apr., p. 196.
Section 532...Aug., p. 497.
Section 543(a)...Oct., p. 646.
Section 702...Mar., p. 143; June, p. 353.
Section 703...Mar., p. 143.
Section 704...June, p. 353.
Section 707...Mar., p. 143.
Section 741...Apr., p. 217.
Section 751...Apr., p. 217.
Section 752...Apr., p. 217.
Section 754...May, p. 306.
Section 911...Oct., p. 654.
Section 1001...July, p. 410.
Section 1031...Feb., p. 94; Mar., p. 168.
Section 1245...May, p. 306.
Section 1563...Aug., p. 489.
Section 2053...July, p. 429.
Section 6110...Dec., p. 846.
Section 6301...Dec., p. 846.
Section 7609...Dec., p. 846.

Section 305: Its Implications in Reorganizations and Corporate Capital Structures. Dec., p. 888.

"Sensitive payments"...Dec., p. 865.

Severiens, Jacobus T.
Does a Dividend Tax Credit Work? Jan., p. 17.
Taxation, Inflation and Equity Capital. Aug. p. 501.

Sham divorce tactic...Oct., p. 608.

Short, David E.—The Tax Treatment of Income Resulting from the Writing of Call Options by Nonresidents. Feb., p. 100.

Shreiber, Chanoch and Aaron Yoran—Child Care Expenses: A Proposal for a More Equitable and Efficient Tax Treatment. June, p. 345.

Shurtz, Nancy E. and Philip J. Harmelink—Deductions for Home Office: Current Proposals and Recommendations. Aug., p. 517.

Sjostrand, Gene O.—Income Tax System Needs a New Motor, Not Just an Overhaul. July, p. 419.

Smith, James E.—Multiple Corporations: The Impact of *Fairfax Auto Parts of Northern Virginia, Inc.* Aug., p. 489.

Social clubs—exempt status...Jan., p. 4.

Some Rules for the Evaluation of Tax Shelters. Jan., p. 27.

Special Enrollment Examination, The: Who, What, Why, When and Where? Aug., p. 478.

Spiegel, Hart H. and E. Rick Buell II—New York City Notes—Are Taxpayers Who Did Not Exchange Notes for Big MAC Bonds Entitled to Loss Deduction? Aug., p. 468.

Sports contracts
New tax developments. Mar., p. 175.

Spragens, Janet R.—Current Appellate Cases Create Conflict in Deductibility of Selling Costs as Administration Expenses Under Sec. 2053(a)(2). July, p. 429.

"Sprinkler Trust" and Its Inherent Federal Income Tax Problems, The: Fulfilling of Legal Support Obligations. July, p. 438.

Stanger, Richard Bennett—The Interplay of Section 83 and Section 305. Apr., p. 235.

Stoner, Max T. and Paul Pineo—Tax Exempt Organizations and Limited Partnerships. June, p. 339.

Sturm, Maurice J.—The Marital Deduction and a Private Annuity. Jan., p. 54.

Sugarman, Norman A. and Peter W. Vogt—The New Advertising Regulations and Their Application to Exempt Organizations. Apr., p. 196.

Supplementary Comment on the "Defective Trust Gambit." Nov., p. 686.

T

Tax Aspects of "Sensitive Payments." Dec., p. 865.

Tax Court's *Mead* Decision Adds New Zip to Tired *Bardahl.* July, p. 404.

Tax-Exempt Organizations and Limited Partnerships. June, p. 339.

Tax Impact of Debt v. Equity Financing. Feb., p. 110.

Tax on Virtue. Jan., p. 51.

Tax Planning for Savings Banks in a Softening Mortgage Market. Oct., p. 622.

Tax Problems in Disposing of Divisions and Branches. Dec., p. 933.

Tax Reform Act of 1976
Impact on estate planning. Nov., p. 732.
IRS audits. Dec., p. 846.
New accumulation trust rules. Nov., p. 676.
Nonqualified stock option. Nov., p. 761.
Secs. 6301, 6110 and 7609. Dec., p. 846.

Tax Reform—Can It Really Ever Be? Dec., p. 801.

Tax Reform for Realty Depreciation: For Better or Worse. Sept., p. 532.

Tax Shelter Problem Areas—Potential Depreciation Recapture on Death of a Partner, Phantom Gain, and the Defective Trust Gambit. May, p. 306.

Tax shelters
Administrative assault upon the real estate tax shelter. Aug., p. 505.
Defective trust gambit. Nov., p. 686.
Economic overview. Dec., p. 806.
Estate planning for the tax shelter investor. Apr., p. 217.
Evaluation rules. Jan., p. 27.
Limited partnerships with a sole corporate general partner. Mar., p. 132.

Tax Treatment of Income Resulting from the Writing of Call Options by Nonresidents, The. Feb., p. 100.

Taxability of Title VII "Back Pay" Awards, The. June, p. 332.

Taxation, Inflation and Equity Capital. Aug., p. 501.

Tips Given to Nevada Casino Dealers by Casino Patrons Are Nontaxable Gifts, Not Income—*Olk v. United States*. June, p. 381.

Title VII back pay awards...June, p. 332

Tracy, J. David—Proposed Regulations Narrow Statutory Exemptions for Cemeteries. July, p. 396.

Turetsky, Eric B.—Partnership Taxation: Special and Retroactive Allocations of Losses Are Still with Us—Are Their Days Numbered? June, p. 353.

V

Value-added tax...June, p. 369.

Vogt, Peter W. and Norman A. Sugarman—The New Advertising Regulations and Their Application to Exempt Organizations. Apr., p. 196.

W

Wachtel, Eugene H.—Plan Terminations and Mergers. Dec., p. 971.

Waiver of the Donor's Lifetime Specific Exemption for Gifts in Contemplation of Death. Sept., p. 549.

Walker, Charles M.—Tax Reform—Can It Really Ever Be? Dec., p. 801.

Walter, Douglas H.—Section 305: Its Implications in Reorganizations and Corporate Capital Structures. Dec. p. 888.

Warren Jones Co.: The Ninth Circuit Distills the Legal Quagmire of Code Sec. 1001(b). July, p. 410.

Weider, Norman S. and Edward Heilbronner—Estate Planning for the Tax Shelter Investor. Apr., p. 217.

Whitted, J. C.—Some Rules for the Evaluation of Tax Shelters. Jan., p. 27.

Wyndelts, Robert W. and Herbert L. Jensen—The IRS Ship of State Tacks to a New Wind from the Courts Under Section 1031: Rev. Ruls. 75-291 and 75-292 Reviewed. Feb., p. 94.

Y

Yoran, Aaron and Chanoch Shreiber—Child Care Expenses: A Proposal for a More Equitable and Efficient Tax Treatment. June, p. 345.

Z

Zaritsky, Howard M.—The New Accumulation Trust Rules of The Tax Reform Act of 1976. Nov., p. 676.